

**ABSTRACT OF THE DISCLOSURE**

[0034] A method for asymmetric spacer formation integratable into a manufacturing process for integrated circuit semiconductor devices is presented. The method comprises forming a gate structure over a substrate, and forming a sidewall layer overlying the gate structure and substrate, wherein the sidewall layer comprises a first portion overlying a first sidewall of the gate structure. A photoresist structure is formed adjacent to the first portion, and subjected to an ion beam. The photoresist structure serves to shield at least part of the first portion from the ion beam. During irradiation, the wafer is oriented such that a non-orthogonal tilt angle exists between a path of the ion beam and a surface of the first sidewall. Formation of asymmetric spacers is possible because radiation damage to unshielded sidewall portions permits subsequent etches to proceed at a faster rate.